



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Sean Schwartz / Construction Specialties  
DOCKET NO.: 20-08420.001-R-1  
PARCEL NO.: 07-24-411-015

The parties of record before the Property Tax Appeal Board are Sean Schwartz / Construction Specialties, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$49,880  
**IMPR.:** \$63,860  
**TOTAL:** \$113,740

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a tri-level dwelling of frame and brick exterior construction with 1,302 square feet of living area.<sup>1</sup> The dwelling was built in 1960. Features of the home include a basement with finished area, central air conditioning, and a garage with 330 square feet of building area. The property has an approximately 8,994 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property and located within 0.28 of a mile from the subject.

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<sup>1</sup> Details not reported by the appellant were drawn from the evidence presented the board of review, including the subject's property record card.

The properties have sites that range in size from 8,490 to 10,591 square feet of land area.<sup>2</sup> The comparables are improved with tri-level dwellings ranging in size from 1,192 to 1,358 square feet of living area. The homes were built in 1959. Each comparable has a basement and a 1-car garage. Three comparables each have central air conditioning. The properties sold from October 2018 to March 2020 for prices ranging from \$260,000 to \$315,000 or from \$192.59 to \$247.06 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$92,607, for an estimated market value of \$277,849 or \$213.40 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,740. The subject's assessment reflects a market value of \$340,539 or \$261.55 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information, including a grid analysis and property record cards, on six comparable sales with the same assessment neighborhood code as the subject property and located within 0.47 of a mile from the subject. The properties have sites that range in size from 9,698 to 15,309 square feet of land area. The comparables are improved with tri-level dwellings of frame, brick, or frame and brick exterior construction ranging in size from 1,200 to 1,428 square feet of living area. The dwellings were built from 1959 to 1961. Each comparable has a basement with finished area, central air conditioning, and a 2-car garage. Three comparables each have one fireplace. The properties sold from August 2019 to February 2020 for prices ranging from \$355,000 to \$440,000 or from \$259.10 to \$325.93 per square foot of living area, land included.

The board of review submitted a memorandum noting the range of selling prices for the appellant's comparables and board of review comparables, through the local assessor. The board of review evidence also includes a grid analysis, property record cards with the property characteristics for the appellant's comparables, some of which were not disclosed by the appellant and a location map depicting the locations of the parties' comparables in relation to the subject.

The board of review disclosed in its evidence that the sale of the subject in August 2019 for \$152,500 was via a quitclaim deed and was not an arm's length transaction. The board of review reported that the sale for appellant's comparable #2 was a Bank REO (real estate owned) transaction. The board of review also noted that the dwelling originally reported as the appellant's comparable #3 was torn down after the sale date and replaced with a 2-story, 3,505 square foot dwelling. The appellant did not dispute any of these disclosures by the board of review in written rebuttal. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the board of review's six suggested comparable sales. The appellant disputes the sale for board of review comparable #1 as the county failed to provide any evidence that it was a recent sale, which the board of review did not refute in written

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<sup>2</sup> Details not reported by the appellant were drawn from the evidence submitted by the board of review, including the property record cards for the appellant's comparables.

rebuttal. The appellant noted that board of review comparables #2 through #6 were not acceptable comparables due to differences from the subject in garage size. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparable sales. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the sales for the appellant's comparables #3 and #4 as well as the board of review comparable #1. The dwelling originally reported in the appellant's grid for comparable #3 was reportedly torn down after its March 2020 sale bringing into question the condition of this property on January 1, 2020 and thus diminishes its use as a comparable sale. The appellant's comparable #4 presents a 2018 sale date occurring less proximate in time to the subject's January 1, 2020 assessment date than the other comparable sales in this record. Board of review comparable #1 was disputed by the appellant as a recent sale and the board of review provided no evidence in rebuttal such as a Multiple Listing Service listing or a MyDec PTAX-203 form to support this sale.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 as well as the board of review comparables #2 through #6. These comparables sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and most features, except the board of review comparables each have a 2-car garage, unlike the subject's 1-car garage. Nevertheless, these seven properties sold from February 2019 to February 2020 for prices ranging from \$260,000 to \$440,000 or from \$192.59 to \$325.93 per square foot of living area, land included. The subject's assessment reflects a market value of \$340,539 or \$261.55 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the comparables for differences from the subject, including but not limited to garage size, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

September 19, 2023



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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